

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
LEHMAN BROTHERS HOLDINGS INC., et al.	: Case No. 08-13555 (JMP)
	: Jointly Administered
Debtors	:
-----X	
In re	: Chapter 11
LEHMAN BROTHERS SPECIAL FINANCING INC.	: Case No. 08-13888 (JMP)
	:
Debtor	:
-----X	

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE (**Lehman Brothers Special Financing Inc., Debtor, Case No. 08-13888**) or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Credit Products, LLC

Janus Capital Management
LLC on behalf of ING Janus
Contrarian Portfolio
Name of Transferor

Name of Transferee

Proof of Claim Amount
\$2,816,054.92


Proof of Claim No.
32620

You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFeree: Merrill Lynch Credit Products, LLC
Address: Attn: Gary S. Cohen/Ronal Torok
c/o Bank of America Merrill Lynch
Bank of America Tower - 3rd Floor
One Bryant Park
New York, New York 10036
Phone: 646-855-7450
Fax: 646-736-5233
Email: g.cohen@baml.com/ron.torok@baml.com

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

Merrill Lynch Credit Products, LLC

By: 
Name: Ronald Torok
Title: Vice President

Date: March 18, 2010

Penalty for making a false statement: fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

BOA

Fax 6468550114

Mar 19 2010 11:32am P043/046

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, ING JANUS CONTRARIAN PORTFOLIO ("Seller"), acting by and through JANUS CAPITAL MANAGEMENT LLC, a Delaware limited liability company acting as agent and investment adviser and not in its individual capacity, hereby unconditionally and irrevocably sells, transfers and assigns to MERRILL LYNCH CREDIT PRODUCTS, LLC ("Purchaser") 100% of Seller's right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Lehman Brothers Special Financing Inc. (the "Debtor"), the debtor in Case No. 08-13888 pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") and the relevant portion of any and all proofs of claim (No. 32620) filed by Seller with the Bankruptcy Court in respect of the foregoing claim.

Seller hereby waives any objection to the transfer of the claim to Purchaser on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Purchaser the foregoing claim, recognizing Purchaser as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Purchaser.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed this 18th day of March, 2010.

JANUS CAPITAL MANAGEMENT LLC, as agent and
investment adviser acting on behalf of ING JANUS
CONTRARIAN PORTFOLIO

By: Stephanie Grauerholz-Lorion
Name: Stephanie Grauerholz-Lorion
Title: Vice President

MERRILL LYNCH CREDIT PRODUCTS, LLC

By: Ronald Torok
Name: Ronald Torok
Title: Vice President